Attorney Docket No.: 033082M185

PATENT

AUG 27 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Confirmation No.: 4856

Applicants

Kazuyuki MITSUOKA, et al.

U.S. Serial No.

10/727,038

Filed

December 4, 2003

Examiner

Cachet I. Sellman

Group Art Unit

1762

For

METHOD OF PROCESSING AN ORGANIC FILM

PETITION FOR EXTENSION OF TIME

MAIL STOP: AF

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated February 27, 2007, Applicants filed a Request for Reconsideration in Response to Final Rejection with a two-month Petition for Extension of Time on July 25, 2007. Submitted herewith, together with the requisite fee, is a second Petition for Extension of Time to extend the response period for an additional one month for filing a Notice of Appeal.

If any other fees under 37 C.F.R. §§1.16 or 1.17 are due in connection with this filing, please charge the fees to Deposit Account No. 02-4300; Order No. 033082 M 185.

Respectfully submitted,

SMITH, GAMBRELL & RUSSELL, LLP

08/28/2007 CNGUYEN2 00000054 10727038

82 FC:1253

570.00 UP Bv:

Michael A. Makuch, Reg. No. 32,263

1850 M Street, N.W., Suite 800

Washington, D.C. 20036 Telephone: (202)263-4300

Facsimile: (202) 263-4329

Dated: August 27, 2007